

EXHIBIT “F”



**Department of the Treasury
Internal Revenue Service
Large Business and International**

2203 N Lois Avenue
Suite 500, Stop 4700
Tampa FL 33607-2384

John Anthony Castro
C/O Castro & Co., LLC
121 S Orange Avenue, 15th Floor
Orlando, FL 32801

Date:
February 22, 2019
Taxpayer ID number (last 4 digits):
7587
Taxpayer name:
Alan C. Dixon

Form number:
1040
Years:
December 31, 2015
December 31, 2016
December 31, 2017
Person to contact:
Anton Pukhalenko
Employee ID number:
1000815522
Contact telephone number:
(813) 367-8030
Contact fax number:
(888) 254-8765

Dear John Anthony Castro:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Anton Pukhalenko".

Anton Pukhalenko
Revenue Agent

Enclosures:

- ☒ Letters 2205A
- ☐ Reports
- ☐ Copy of Determination Letter
- ☒ Other Publication 1, Notice 609



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Date:
February 22, 2019
Taxpayer ID number (last 4 digits):
7587
Form:
1040
Tax period(s):
December 31, 2015
Response due date:
March 22, 2019
Person to contact:
Anton Pukhalenko
Contact hours:
9:30 AM - 6:00 PM
Contact telephone number:
(813) 367-8030
Contact fax number:
(888) 254-8765
Employee ID number:
1000815522

Dear Alan C. Dixon:

Your federal return for the period(s) shown above was selected for examination.

What you need to do

Please call me on or before the response date listed at the top of this letter. You may contact me at the telephone number and times provided above.

What we will discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documents I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to add or reduce the list of items. If this should occur, I will advise you of the change.

- | | | |
|----------------|----------------------|---|
| • Dividends | • Foreign Tax Credit | • |
| • Capital Gain | • Business Income | • |
| • Other Income | • Interest Income | • |

Someone may represent you

You may have someone represent you during any part of this examination. If you decide you want representation, the representative you authorize will need a completed Form(s) 2848, *Power of Attorney and Declaration of Representative*, before we can discuss any of your tax matters.

If you choose to have someone represent you, please provide a completed Form 2848 by our first appointment. You can mail or fax the form to me or have your representative provide it at the first appointment, if you won't be present. You can obtain Form 2848 from our office, from our web site, www.irs.gov or by calling (800) 829-3676.

If you filed a joint return, you and your spouse may attend the examination. If you and/or your spouse choose not to attend with your representative, you must provide completed Form(s) 2848. You should provide a separate Form 2848 for each spouse if you filed jointly even if you use the same representative.

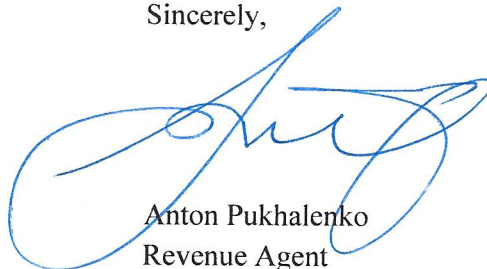
Your rights as a taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer* and Notice 609, *Privacy Act Notice*. The Declaration of Taxpayer Rights found in Publication 1 discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

A video presentation, "Your Guide to an IRS Audit," is available at <http://www.irsvideos.gov/audit>. The video explains the examination process and will assist you in preparing for your audit.

Thank you for your cooperation and I look forward to hearing from you on or before the response date provided above.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Anton Pukhalenko', is written over the printed name and title.

Anton Pukhalenko
Revenue Agent

Enclosures:
Publication 1
Notice 609